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## Table of Contents - Volume 19, Number 4, Summer 1981

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## Articles

### THE TAX IMPLICATIONS OF CORPORATE INSOLVENCY UNDER THE BANKRUPTCY TAX ACT OF 1980

*Douglas Robison* 621

This issue's lead article is concerned with the provisions of the recent Bankruptcy Tax Act which affect insolvent corporate debtors. The author provides a detailed examination of how the Act interfaces with the Internal Revenue Code and discusses how the Code has been modified. He concludes that, although it is a product of compromise and thus may be faulted for some of its provisions, the Act should be welcomed by tax and bankruptcy practitioners.

### THE NEW PROMETHEUS: WILL SCIENTIFIC INQUIRY BE BOUND BY THE CHAINS OF GOVERNMENT REGULATION?

*David Favre and Matthew McKinnon* 651

This article deals with regulation of scientific inquiry and its susceptibility to constitutional protection from government impingement. The authors provide extensive definition and discussion of scientific inquiry and examine two broad bases upon which a constitutional right of scientific inquiry could rest: The first amendment and an as yet unenunciated fundamental right of scientific inquiry.

## Comment

### PENNSYLVANIA ANTITRUST LAW: WHAT IS THE COMMONWEALTH'S POLICY ON COMPETITION?

731

Because there is no state antitrust statute in Pennsylvania, it is difficult to ascertain the Commonwealth's policy on restrictive trade practices. The author of this comment looks first to Pennsylvania common law, then to selected Pennsylvania statutes, to determine if there is a clearly enunciated policy on competition. She concludes that Pennsylvania cases and legislation provide little help to the lawyer or business person seeking to determine what is encouraged and what is proscribed.

## Recent Decisions

- CONSTITUTIONAL LAW—FOURTH AMENDMENT—  
SEARCH AND SEIZURE—IMPEACHMENT—CROSS-  
EXAMINATION—*United States v. Havens*, 446 U.S. 620  
(1980) 763
- CONSTITUTIONAL LAW—MOOTNESS—PERSONAL  
STAKE—CLASS ACTIONS—*United States Parole Commis-  
sion v. Geraghty*, 445 U.S. 388 (1980) 779
- CONSTITUTIONAL LAW—POLICE POWER—EQUAL PRO-  
TECTION—VOLUNTARY DEVIATE SEXUAL INTER-  
COURSE STATUTE—*Commonwealth v. Bonadio*, 490 Pa.  
91, 415 A.2d 47 (1980) 793
- CONSTITUTIONAL LAW—FOURTEENTH AMENDMENT—  
DUE PROCESS CLAUSE—CIVIL RIGHTS—SECTION 1983  
—CORPORAL PUNISHMENT—*Hall v. Tawney*, 621 F.2d 607  
(4th Cir. 1980) 801